



**GRAND RAPIDS AREA
CHAMBER OF COMMERCE**

MEMORANDUM

TO: Members of the House Tax Committee
FROM: Allie Bush, Director of Government Affairs
DATE: May 3, 2017
RE: Neutral on House Bill 4412

On behalf of the Grand Rapids Area Chamber of Commerce and our over 2,300 members, I write to share our thoughts on House Bill 4412.

For years, there have been efforts to update the Michigan Tax Tribunal Act and bring it into a new era. HB 4412 includes a number of positive reforms that the Chamber is pleased to support, however, there is one area of outstanding concern we hope to work on in the coming weeks with the bill sponsor and committee.

The Chamber supports the following changes in HB 4412:

- Requiring Tribunal members to receive training on matters relevant to the Tribunal
- Increasing the threshold for cases to go before the Small Claims Division
- Increasing the appeal timeline to 90 days
- Increasing the annual salaries of Tribunal members
- Requiring the Governor to consider a list of qualified candidates solicited from professional associations in Michigan

We believe these changes will ensure Michigan continues to have the best and brightest serving on the Tax Tribunal, and will create a process that is clear, consistent, and most importantly works for Michigan taxpayers.

Our main area of concern that we would like to see addressed centers on the appropriation of adequate funding to support the Tax Tribunal. Without funding to support the additional costs associated with increased salaries and regional offices, we are concerned that fees may be increased and create barriers for small businesses to appeal to the Tax Tribunal.

Due to our funding concern we are neutral on HB 4412 as introduced, but we look forward to continuing to work with the bill sponsor, committee and stakeholders.

Thank you for the consideration,

Allie M. Bush